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223 P. 001/002 F-052

JUL - 2 2004

Mary Ellen Stoll
Legal Department

noveon

Noveon, Inc.
9911 Brecksville Road
Cleveland, Ohio 44141-3247
Telephone: 216-447-5919
Facsimile: 216-447-5933

Fax

To: Law Office No. 1711

Date: July 2, 2004

United States Patent and Trademark Office Pages: 2

Fax: 703-872-9306

UNITED STATES TRADEMARK OFFICE:

CERTIFICATION OF FACSIMILE TRANSMISSION

I hereby certify that the following Revocation of Power of Attorney and Appointment of New Attorney/customer number request is being facsimile transmitted to facsimile number 703-872-9306 at the United States Patent and Trademark Office on the date shown below:


Mary Ellen Stoll

Date: July 2, 2004

Please associate USSN 10/785,529 with Customer No. 37535 .

I look forward to hearing that the revocation and customer number have been entered in the USPTO PAIR database.

Thank you for your assistance with this matter.

Mary Ellen Stoll

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T-223 P.002/002 F-052

JUL - 2 2004

Docket No. 202ES048A
Customer Number 37535
PATENT

IN THE UNITED STATES PATENT AND TRADEMARK OFFICE

Application of: Donald A. Meltzer et al.
United States Serial No.: 10/785,529
Filed: February 24, 2004
For: Thermoplastic Polyurethanes

OFFICIAL

Commissioner for Patents
P. O. Box 1450
Alexandria, VA 22313-1450

**REVOCATION OF POWER OF ATTORNEY
AND APPOINTMENT OF NEW ATTORNEY**

Registrant hereby revokes all previous appointments and appoints:

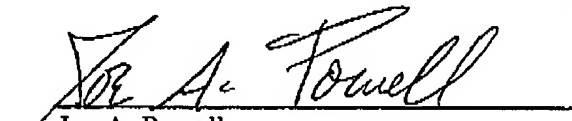
Name of Agent: Thoburn T. Dunlap Reg. No. 31,246
Name of Attorney: Joe A. Powell Reg. No. 28,108
Address: Noveon IP Holdings Corp.
9911 Brecksville Road
Cleveland, Ohio 44141-3247

to transact all business in the United States Patent and Trademark Office in connection with the above captioned matter.

ALL TELEPHONE CALLS are to be directed to Joe A. Powell at 216-447-5716.

ALL CORRESPONDENCE is to be addressed to Noveon IP Holdings Corp.; 9911 Brecksville Road; Cleveland, Ohio 44141-3247.

Please add Customer Number 37535 to your records for United States Serial No. 10/785,529.


Joe A. Powell
Assistant Secretary

Noveon IP Holdings Corp.
9911 Brecksville Road
Cleveland, Ohio 44141-3247
Telephone No.: 216-447-5918
July 2, 2004